

RW 1 v069192\_rw.htm

**Innofone.com, Incorporated**  
1431 Ocean Avenue, Suite 1100  
Santa Monica, CA 90401

March 22, 2007

***FILED VIA EDGAR***

Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington D.C., 20549

Re: Innofone.com Incorporated  
Request to Withdraw Registration Statement  
Registration No. 333-135855

Ladies and Gentlemen:

Pursuant to Rule 477(a) of the Securities Act of 1933, as amended, Innofone.com, Incorporated (the "Company") hereby requests the withdrawal of its registration statement on Form SB-2, initially filed on July 19, 2006 (Registration No. 333-135855), and amended on August 28, 2006, October 24, 2006 and December 8, 2006 (the "Registration Statement"). No securities were sold under the Registration Statement. The Company may undertake a subsequent private offering in reliance on Rule 155(c).

Please contact Edgar D. Park at Richardson & Patel LLP at (310) 208-1182, if you have any questions.

Very truly yours,

INNOFONE.COM, INCORPORATED

/s/ Alex Lightman  
Alex Lightman  
Chief Executive Officer and President

---